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Materials
on
Tax Policy

Volume III

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Faculty of Law
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12
13
14
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16
17
18
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Tax Policy

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Week 10 - Income Taxation: Accounting Period

1. Annual versus Lifetime

Neil Bruce, "Ability to Pay and Comprehensive Income Taxation: Annual or Lifetime Basis?" in Brooks, ed., *The Quest for Tax Reform*, 157-65.

David Sewell, "Towards Longer Time Horizons in Personal Taxation" (1988), 26 *Osgoode Hall Law Journal* 235-57.

2. Income Averaging

William Vickrey, "Tax Simplification Through Cumulative Averaging" (1969), 34 *Law and Contemporary Problems* 736-50.

Vladimir Salyzn, "Income Averaging in Canada -- Old Problems, New Solutions" (1981), *Canadian Taxation* 216-23.

3. Retirement Savings

Christopher Ragan, "A Case for Abolishing Tax-Deferred Saving Plans" in *When We're 65: Reforming Canada's Retirement Income System*, (Toronto: C.D. Howe Institute, 1996) 57-92.

Barbara Austin, "Policies, Preferences and Perversions in the Tax-Assisted Retirement Savings System" (1996), 41 *McGill L.J.* 571-94.



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Week 11 - Income Taxation: Tax Unit

1. The Tax Unit

Joyce M. Crago, "The Unit of Taxation: Current Canadian Issues" (1993), 52 *University of Toronto Faculty of Law Review* 1-38.

Louise B. Dulude, "Taxation of the Spouses: A Comparison of Canadian, American, British, French and Swedish Law" (1985) 23 *Osgoode Hall Law Journal* 67-129

Jack London, "Taxation of The Family: The Family as the Basic Unit of Taxation" (Winter 1979), *Canadian Taxation* 4-7.

Louise B. Dulude, "Taxation of The Family: Joint Taxation of Spouses -- A Feminist View" (Winter 1979), *Canadian Taxation* 8-12.

Michael McIntyre, "Taxation of The Family: Economic Mutuality and the Need for Joint Filing" (Winter 1979), *Canadian Taxation* 13-15.

"Taxation of the Family: A Panel Discussion" (Winter 1979), *Canadian Taxation* 16-21.

2. Attribution Rules

Claire F.L. Young, "The Attribution Rules: Their Uncertain Future in the Light of Current Problems" (1987), 35 *Canadian Tax Journal* 275-313.

3. Support Payments

John W. Durnford and Stephen J. Toope, "Spousal Support in Family Law and Alimony in the Law of Taxation" (1994), 42 *Canadian Tax Journal* 1-107.

Week 12 - Income Taxation: Personal Exemptions, Deductions, and Credits

1. Overview

Peter W. Hogg and Joanne E. Magee, "Deductions and Credits" in *Principles of Canadian Income Tax Law*, 2nd edn. (Scarborough: Carswell, 1997) 41-45.

2. Exemptions, Deductions, and Non-Refundable Credits

(a) Personal Exemptions or Credits

Jonathan Kesselman, "Credits, Exemptions, and Dmogrants" (1979), 27 *Canadian Tax Journal* 653-88.

Government of Canada, *White Paper on Tax Reform*, CCH Reprint, (Toronto: Cch, 1987) 44-46.

(b) Deductions or Credits for Medical Expenses and Charitable Donations

Thomas D. Griffith, "Theories of Personal Deductions in the Income Tax" (1989), 40 *Hastings Law Journal* 343-77.

Mark. G. Kelman, "Personal Deductions Revisited: Why They Fit Poorly in an 'Ideal' Income Tax and Why They Fit Worse in a Far from Ideal World" (1979), 31 *Stanford Law Review* 831-83.

Edward Tamagno, "The Medical Expenses Deduction" (Summer 1979), *Canadian Taxation* 58-62.

Faye L. Woodman, "The Tax Treatment of Charities and Charitable Donations Since the Carter Commission: Past Reforms and Present Problems" (1988), 26 *Osgoode Hall Law Journal* 537-76.

Mark P. Gergen, "The Case for a Charitable Contributions Deduction" (1988), 74 *Virginia Law Review* 1393-1450.

(c) Contributions to Political Parties and Public Interest Groups

Michèle Meakes, "The Tax Credit for Political Contributions: Financing the Government Big Business Deserves" (Summer 1979), *Canadian Taxation* 51-57.

Michael Trebilcock and Kenneth Engelhart, "A Tax Credit for Public Interest Groups" (Spring 1981), *Canadian Taxation* 29-33.

3. Refundable Tax Credits and Income Maintenance

(a) Overview

Derek P.J. Hum, “On Integrating Taxes and Transfers” (1988), 36 *Canadian Tax Journal* 671-90.

Anne Alstott, “The Earned Income Tax Credit and Limitations of Tax-Based Welfare Reform” (1995), 108 *Harvard Law Review* 533-92.

(b) Children

Frances Wooley, Arndt Vermaeten, and Judith Madill, “Ending Universality: The Case of Child Benefits” (1996), 22 *Canadian Public Policy* 24-39.

Government of Canada, *Working Together Towards a National Child Tax Benefit System* (February 18, 1997).

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Government of Canada, *The Seniors Benefit: Securing the Future* (March 6, 1996).

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1. Overview

Ontario Fair Tax Commission, "Alternative Wealth Taxes and Their Effects," chapter 4 of *Working Group Report: Wealth Tax*, (Toronto: Ontario Fair Tax Commission, 1993) 31-47.

2. Annual Net Wealth Tax

James Cutt, "A Net Wealth Tax for Canada?" (1969), 17 *Can. Tax J.* 298-308.

3. Wealth Transfer Tax

David G. Duff, "Taxing Inherited Wealth: A Philosophical Argument" (1993), 6 *Canadian Journal of Law and Jurisprudence* 3-62.

Edward J. McCaffery, "The Uneasy Case for Wealth Transfer Taxation" (1994), 104 *Yale Law Journal* 283-365

4. Comprehensive Tax Base

Gerald R. Jantscher, "Proposal to Tax Gifts and Bequests as Income to the Recipient" in *Report of the Proceedings of the Twentieth Tax Conference*, (Toronto: Canadian Tax Foundation, 1968) 417-23.

